

the Commission, must be represented by counsel whose only function is to ensure legal representation for the independent witnesses themselves.

Based upon the foregoing, Staff recommends that the Commission's Order provide for the conduct of all aspects of the audit and investigation by persons independent of the utility and selected by the Commission, including the representation of auditors and investigators by counsel for all aspects of their participation in Commission proceedings. The Order should require that the cost of the independent audit and investigation, including legal fees of independent counsel, be borne initially by ComEd, but should acknowledge that such cost and fees may be recovered as an expense through normal ratemaking procedures.

Conclusion

Based upon the foregoing, Staff's considered view is that reasonable grounds exist for an audit and investigation of ComEd of the scope set forth in detail above. Staff recommends that the Commission order such an audit and investigation, adopt the General Accounting Office's "Government Auditing Standards," to the extent applicable to an audit and investigation of this nature, and require ComEd to pay for the cost of the audit, including legal fees for representation of the audit team, subject to subsequent recovery through normal ratemaking procedures.

Respectfully submitted,



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